

**New Zealand.**

Another remarkable, and indeed unique institution in New Zealand is the Public Trustee. This creature of law, whom Sir Julius Vogel, its inventor, thought of only as an official depository of papers and a safe for the safe-keeping of valuables, has since its duties involved in trusts, has grown into a functionary possessed of a personality as well as an officiality which touches the lives of large numbers of persons in hours of grief, helplessness, or disaster, and supplies the people with resources to the State with discretion and tenderness of a wise friend. People making their wills may leave their property in the hands of the Public Trustee; the property of those dying without a will may be placed in his hands; the property of those who do not appear, and frequently they ask him to do the work for them. If the conductor of a great business dies with no relative or partner near, the Public Trustee steps in and keeps everything going until the right person can be found to take over the business.

To the same agent of the people cities or individuals desiring to create a public trust can betake themselves. If a philanthropist desires to carry on some generous intention down to posterity, he need not feel any anxiety about the problem of its safe-keeping. The Public Trustee is there, and the Public Trustee is there, and always will be there, and behind the Public Trustee is the public itself, responsible for his administration to the last dollar of the public funds. The Public Trustee's different services are all fixed by a public scale, and are very moderate, being intentionally made only large enough to cover the actual expenses of the office. The fame of the Public Trustee has spread, and people far away from England and New Zealand have sought his aid.

The number of estates administered by him has grown from 1,678 in 1890 to 2,440 in 1899, and the value thereof from £290,435 to £1,615,811. It is to be noted that one does not have to be a public trustee to administer public trusts; any person may be appointed to administer public trusts, but the public investments for the property placed in his hands. The law provides that the department shall at once begin to pay, like a savings bank, a specific rate of interest on the funds deposited. The present rate is 4 per cent. on the first £100,000, and 3 per cent. on larger sums. The interest is paid quarterly and is compounded until six years have passed, after which simple interest is paid.

We observe, lastly, that the Public Trustee is a Corporation Sole; hence, once he has been appointed, he cannot be removed, and the trusteeship never becomes vacant, and it is immaterial whether the individual, for the time being holding the office, disappears, resigns or dies, the corporation continues, and as a consequence no expense is incurred by the State in appointing new trustees. In connection with the Public Trustee, there is a Government board of

We pass to the land tax of New Zealand, which is expressly planned to exempt the small owner and to free the struggling poor man. To show how it operates, the Land and Income Tax Commissioner drew up for Mr. Lloyd a schedule. Let us suppose that a piece of improved land of 100 acres is mortgaged to a bank and the improvements on it are valued at \$10,000. It follows that the unimproved value would be \$15,000. The land, including the improvements, is mortgaged for \$15,000. In such a case no tax would be levied on the property. Now let us suppose that the land is worth \$30,000. The unimproved value would then be \$20,000. The land and improvements are mortgaged for \$12,500. In such a case, under the New Zealand system, the net value would be \$7,500, and as the exemption is \$2,500 there would be left a taxable value of \$5,000. The tax on \$5,000 is 10 per cent. It begins to be progressive or graduated when the values reach \$25,000 above improvements. There is no tax on improvements large or small, but the privilege of exemption is withdrawn when estates are large enough to be mortgaged for a substantial sum. It is then the unimproved value which reaches \$25,000. The larger owner not only pays a larger rate of tax, but loses all of the exemptions, except those for improvements. The extra tax increases by one-eighth of a penny up to a value of \$1,125,000, when the maximum rate of 10 per cent. is reached, or four cents in every \$450. This increment, added to the original tax of one penny in the pound, makes a possible maximum of six cents on \$450 of value. Thus we see that, even at its highest, the New Zealand land tax is not really heavy. The taxes on the landed estates of the State do not exist. The worst that can be said of the graduated land tax is that notice has been served on the monopolists that they must surrender or disappear. Under the operation of the system a large number of landowners pay no tax at all, and a smaller number pay a small tax, and each of them have been relieved of taxation altogether by the change from the property tax to the land and income tax. Out of 90,000 landowners only 38,000 pay land tax. No landowner whose land is worth less than \$2,500 net pays any national land tax. The rate of the land tax in New Zealand is that on estates which pass by death. Nothing is demanded of property worth less than \$500, or on estates that descend to widows and widowers. The rate therefore, up to properties worth \$500 net is 2 per cent. Above \$500 net the rate is 10 per cent. If a sum of \$25,000 is reached, when it becomes 7 per cent up to \$100,000. On all estates above that the rate is 10 per cent. Before leaving this topic we should note that owners of estates large enough to fall under the graduated tax are few, and consequently the tax is not really graduated. The tax is increased 20 per cent. Absentees, however, may escape this tax by periodically returning to the colony. Mr. Lloyd reminds us that the

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New Zealand is a country without strikes because arbitration is by law compulsory. The labor legislation of the islands began before the labor party came into power, that is to say, as far back as 1872: even the Conservatives, in 1890, just before they permanently lost control of the government, introduced the first Arbitration Act. The measure then was at no time theoretical, but like all the New Zealand reforms, was a response to the pressure of real evils. The country was moving at its ease toward the adoption of the English factory legislation before the popular uprising of 1890. When the revolution came it moved with revolutionary rapidity; and, although it was, specifically, the monopoly of land and money and government that had provoked the upheaval, the remedial measures dealing with the labor question were quite as sweeping as any of the others. When one recalls that the labor measures included compulsory arbitration, compulsory half holidays for shops and factories, a compulsory educational requirement for factory children, the extensive abolition of contractors in public works, a definition of the minimum wage, the establishment of a thorough unemployment scheme for putting the unemployed on public work, and at the same time making them settlers on the land, it will be admitted that the labor question received an extraordinary amount of attention from a people which could scarcely be called industrial in the usual sense.

It seems that in New Zealand most of the employers like compulsory arbitration. It enables them to make their business arrange-

There have been since his death several prominent estimates of Huxley's place among English scientists, but longevity with respect to translation into other languages is his. *Henry Huxley* by his son, LEONARD HUXLEY (Appletons). The preface of the American edition of this work points out what is undoubtedly true, that a particular relationship existed between this English writer and the translated literature of this country, a time that his "Lay Sermon" was published his essays found in the United States an eager audience, which, above all things, appreciated his directness and honesty of purpose and the unflinching spirit with which he pursued the truth. It is a pity that the time that he "discovered" the American public "discovered" Mr. Herbert Spencer, it responded at once to the influence of the younger evolutionary writer, whose wide and exact knowledge of nature was but a stepping stone to his interest in human life and its problems. When Huxley came to lecture in the United States, and made himself personally known to his many readers, it was the widespread response to an in-

The Rattlesnake reached Plymouth on Oct. 23, 1850. In the Huxley lecture for 1880 Prof. Virchow takes occasion to speak of the effect of Huxley's lectures on the progress of his intellectual development. "When Huxley himself left Charing Cross Hospital in 1846 he had enjoyed a rich measure of instruction in anatomy and physiology. Thus trained, he took the post of naval surgeon and of the time he spent in the army. Years later, he had become a perfect zoologist and a keen-sighted ethnologist. Here was possible any one will understand who knows from his own experience how great the value of personal observation is to the development of his special knowledge. Unprejudiced thought. For a young man who, besides collecting a rich treasure of positive knowledge, has practised dissection and the exercise of a critical judgment, a long voyage in the service of his country, and entirely new surroundings afford an invaluable opportunity for original work and deep reflection. Freed from the formalism of the schools, thrown upon the use of his own intellect, confronted with a single object, he grasps its properties and history. He does not forget the dogmas of the prevailing system, and becomes first a sceptic and then an investigator. This change, which did not fail to affect Huxley, and through which arose his scientific genius, is a privilege of our day, is no unknown occurrence to one who is acquainted with the history, not only of knowledge, but also of scholars."

Within a month of landing in England Huxley secured a position within the scientific world. He was fostered for the most part by the influence of Darwin from the more lively part of his professional service in the navy had become a hearty ally to the pursuits in which his heart really lay. He returned from his sea cruise to the dissection of the dead and placed himself at the front rank of naturalists. In the scientific world he soon made acquaintance with most of the leading men, including Hooker

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